



A Guide for Employers

Using DRS Eservices to verify your Employer Contribution Allocations

The following guide has been prepared to provide employers the detail of the employer contributions utilized by DRS to determine each employer's proportionate share of the Net Pension Liability reported in the Schedules of Employer and Non Employer Allocations published by DRS to assist employers in the implementation of GASB 68. Employer Contribution transmittals received and processed by DRS within the fiscal year (July-June) are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedules of Employer and Non Employer Allocations for the following Cost-Sharing Multiple-Employer retirement plans:

- Public Employees' Retirement System (PERS) Plan 1
- Public Employees' Retirement System (PERS) Plan 2&3
- School Employees' Retirement System (SERS) Plan 2&3
- Public Safety Employees' Retirement System (PSERS) Plan 2
- Teachers' Retirement System (TRS) Plan 1
- Teachers' Retirement System (TRS) Plan 2&3
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2

The Monthly Transmittal Summary reports reflect the transmittals that DRS has accepted and processed, employers may need to access their DRS generated reports in order to reconcile their employer contributions submitted to DRS:

- Monthly Statements of Account Activity from DRS summarizes the transmittals that DRS received, recalculated and processed. The monthly statements are mailed to employers around the 20th of each month.
- Edit messages are generated by DRS once a transmittal is processed and will reflect any adjustments or rejections. Current edit messages are available in EServices in My Docs.

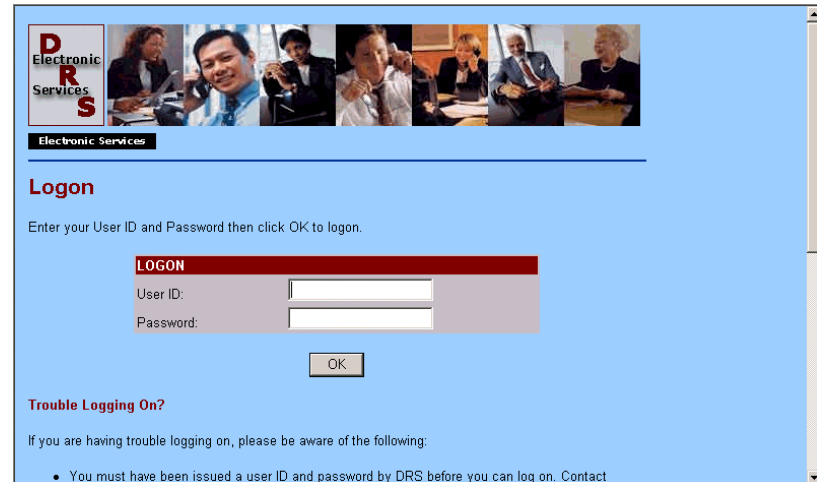
Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

Logging on

1. From the Logon screen, type your user ID and password and click OK. Your user ID and password are provided to you by DRS. The password is case sensitive and must be typed exactly as written.

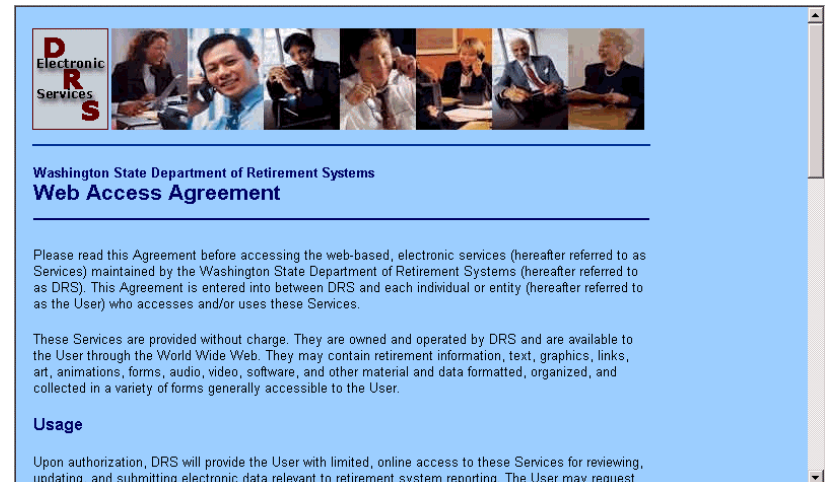
Note: The URL address for the Logon screen is:

<https://fortress.wa.gov/drs/eservices/Logon/Logon.asp>



The screenshot shows the DRS Electronic Services Logon screen. At the top, there is a banner with the DRS logo and a row of six small photos of people. Below the banner, the text "Electronic Services" is displayed. The main heading is "Logon" in red. Below this, it says "Enter your User ID and Password then click OK to logon." There is a red bar with the word "LOGON" in white. Below this bar are two input fields: "User ID:" and "Password:". Below the password field is an "OK" button. At the bottom, there is a section titled "Trouble Logging On?" with the text "If you are having trouble logging on, please be aware of the following:" and a bullet point: "• You must have been issued a user ID and password by DRS before you can log on. Contact

2. If you are a first time user, read and accept the Web Access Agreement. The access agreement spells out your responsibilities when using the DRS electronic services. Read through the agreement. At the bottom of the page, click Accept.



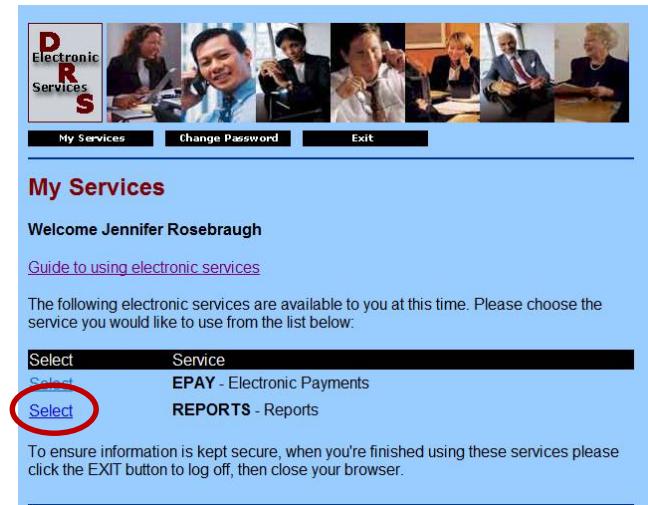
The screenshot shows the Washington State Department of Retirement Systems Web Access Agreement page. At the top, there is a banner with the DRS logo and a row of six small photos of people. Below the banner, the text "Washington State Department of Retirement Systems" is displayed, followed by "Web Access Agreement" in blue. The main text reads: "Please read this Agreement before accessing the web-based, electronic services (hereafter referred to as Services) maintained by the Washington State Department of Retirement Systems (hereafter referred to as DRS). This Agreement is entered into between DRS and each individual or entity (hereafter referred to as the User) who accesses and/or uses these Services." Below this, it says: "These Services are provided without charge. They are owned and operated by DRS and are available to the User through the World Wide Web. They may contain retirement information, text, graphics, links, art, animations, forms, audio, video, software, and other material and data formatted, organized, and collected in a variety of forms generally accessible to the User." The section "Usage" is highlighted in blue. Below it, it says: "Upon authorization, DRS will provide the User with limited, online access to these Services for reviewing, updating, and submitting electronic data relevant to retirement system reporting. The User may request

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

3. Change the initial logon password.
Type the password you received from DRS in the Current Password box. Come up with your own password that meets the specific requirements. Type it once in the New Password box and again in the Confirm Password box. Click OK. (A box will display to verify the change. Click OK again.)
4. Access the applications from the My Services screen.
The My Services screen lists all the applications you have been authorized to use. They are listed alphabetically.
5. To access the Monthly Transmittal Summary Reports, click on Select next to the REPORTS Service.



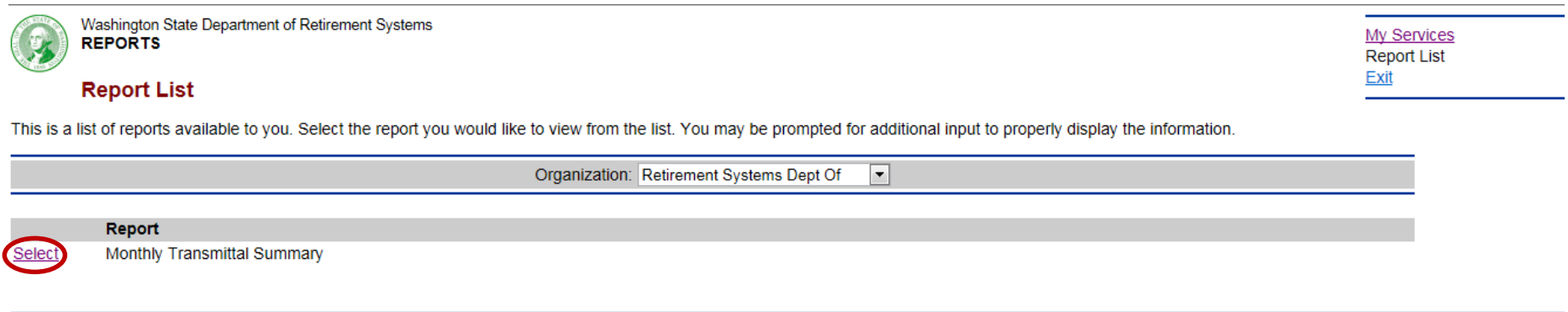
The screenshot shows the 'Change Password' screen of the DRS Electronic Services portal. At the top, there is a header with the DRS logo and a row of six small photos of people. Below the header are three buttons: 'My Services', 'Change Password', and 'Exit'. The main heading is 'Change Password'. Below this, it says 'User Name: Ozzie Nelson' and 'Your password has expired. You must change your password before you can access your services.' There is a section titled 'CHANGE PASSWORD' with three input fields: 'Current Password:', 'New Password:', and 'Confirm Password:'. Below these fields are 'OK' and 'Cancel' buttons. At the bottom, there is a 'Password Requirements:' section.



The screenshot shows the 'My Services' screen of the DRS Electronic Services portal. At the top, there is a header with the DRS logo and a row of six small photos of people. Below the header are three buttons: 'My Services', 'Change Password', and 'Exit'. The main heading is 'My Services'. Below this, it says 'Welcome Jennifer Rosebraugh' and 'Guide to using electronic services'. There is a paragraph: 'The following electronic services are available to you at this time. Please choose the service you would like to use from the list below.' Below this is a table with two columns: 'Select' and 'Service'. The table has two rows: 'EPAY - Electronic Payments' and 'REPORTS - Reports'. The 'Select' column has a 'Select' link next to each row, and the 'REPORTS - Reports' link is circled in red. Below the table, there is a paragraph: 'To ensure information is kept secure, when you're finished using these services please click the EXIT button to log off, then close your browser.'

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

6. From the Reports List screen click on SELECT, next to the Monthly Transmittal Summary.



Washington State Department of Retirement Systems
REPORTS

Report List

This is a list of reports available to you. Select the report you would like to view from the list. You may be prompted for additional input to properly display the information.

Organization: Retirement Systems Dept Of

Report
Select Monthly Transmittal Summary

7. From the Monthly Transmittal Summary Screen select the transmittal summary you would like to run:
- Period Type:** Select Process Date (date DRS processed your transmittal)
 - Period (MM/YYYY):** Enter the month/year you want to run data for (We recommend starting with July of the fiscal year you are reconciling)
 - You can only run one month at a time.
 - You will need to run 12 months (July through June) to access all the contributions included in your employer contribution allocation (*example: Fiscal Year 2014 employer allocation includes transmittals with a Process Date of July 2013 through June 2014*)
 - Click **Get Report Data**.



Washington State Department of Retirement Systems
REPORTS

Monthly Transmittal Summary

Period Type: Process Date Period: (MM/YYYY) 07/2012 [Get Report Data](#) [Export to Excel](#)

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

8. The requested Monthly Transmittal Summary will display with the following Data:

Reporting Group Number: This is a DRS assigned number specific to system and plan.

System Plan: System reported (one letter) plus Plan number:

- P1 = Public Employees' Retirement System (PERS) Plan 1
- P2 = Public Employees' Retirement System (PERS) Plan 2
- P3 = Public Employees' Retirement System (PERS) Plan 3
- E2 = School Employees' Retirement System (SERS) Plan 2
- E3 = School Employees' Retirement System (SERS) Plan 3
- N2 = Public Safety Employees' Retirement System (PSERS) Plan 2
- T1 = Teachers' Retirement System (TRS) Plan 1
- T2 = Teachers' Retirement System (TRS) Plan 2
- T3 = Teachers' Retirement System (TRS) Plan 3
- L2 = Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
- L1 = Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1
- S1 = Washington State Patrol Retirement System (WSPRS) Plan 1
- S2 = Washington State Patrol Retirement System (WSPRS) Plan 2
- J1 = Judicial Retirement System (JRS)
- U1 = Judges' Retirement Fund (Judges)
- D1 = Deferred Compensation Plan (DCP)
- R1 = Judicial Retirement Account (JRA)
- Z1 = Higher Education Retirement Plan (HERP)

Process Date: This is the date DRS processed your transmittal

Version: R = Regular Transmittal and C = Correction Transmittal, number indicates series submitted within the month.

Report Period: This is normally the payroll period you are reporting for.

Employee Compensation: Includes the Compensation contributions are payable on.

RTW/SUB Compensation: Includes the compensation reported as a retiree returning to work or compensation as a substitute (no contributions due)

Employee Contributions: Contributions reported for employees

Employer Contributions (A): Employer portion of contributions applied to the plan

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

Plan 1 UAAL (B): Employer portion of contributions applied to P1 or T1 Unfunded Actuarially Accrued Liability:

- T2 and T3 will have amounts in this column applied to T1 UAAL
- E2, E3, P2, P3 and N2 will have amounts in this column applied to P1 UAAL

Administrative Fee (C): Employer portion of contributions payable to DRS for the administration of the system plan

Total Employer Contributions (A+B+C): Total Employer Contribution processed by DRS



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Monthly Transmittal Summary

[My Services](#)
[Report Lookup](#)
[Report List](#)
[Exit](#)

Period Type: Period: (MM/YYYY)

Monthly Transmittal Summary

Organization Name: RETIREMENT SYSTEMS DEPT OF
Organization Id: 8887

Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contributions	Employer Contributions (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contributions (A+B+C)
0126	P1	07/09/2012	R02	06/2012	14,041.16	0.00	842.47	971.64	0.00	22.47	994.11
0126	P2	07/09/2012	R02	06/2012	391,513.01	5,109.65	18,166.13	18,039.87	9,053.02	823.26	27,719.15
0126	P3	07/09/2012	R02	06/2012	120,425.71	0.00	7,768.71	5,548.88	2,784.61	192.64	8,526.13
0126	P1	07/24/2012	R01	07/2012	13,709.91	0.00	822.59	966.55	0.00	21.93	988.48
0126	P2	07/24/2012	R01	07/2012	384,890.51	4,800.80	17,858.83	18,067.89	9,067.07	615.65	27,750.61
0126	P3	07/24/2012	R01	07/2012	119,906.74	0.00	7,471.59	5,628.78	2,824.71	191.82	8,645.31
124	D1	07/09/2012	R01	07/2012	0.00	0.00	26,005.37	0.00	0.00	0.00	0.00
124	D1	07/24/2012	R02	07/2012	0.00	0.00	19,257.08	0.00	0.00	0.00	0.00
Grand Total					1,044,487.04	9,910.45	98,192.77	49,223.61	23,729.41	1,670.77	74,623.79

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

9. Export your report to Excel format by clicking on **Export to Excel** and **Open**



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Monthly Transmittal Summary

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Period Type: Process Date ▼ Period: (MM/YYYY) 07/2012

Monthly Transmittal Summary

Organization Name: RETIREMENT SYSTEMS DEPT OF
Organization Id: 0807

Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contributions	Employer Contributions (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contributions (A+B+C)
0126	P1	07/09/2012	R02	06/2012	14,041.16	0.00	842.47	971.64	0.00	22.47	994.11
0126	P2	07/09/2012	R02	06/2012	391,513.01	5,109.65	18,166.13	18,039.87	9,053.02	626.26	27,719.15
0126	P3	07/09/2012	R02	06/2012	120,425.71	0.00	7,768.71	5,548.88	2,784.61	192.64	8,526.13
0126	P1	07/24/2012	R01	07/2012	13,709.91	0.00	822.59	966.55	0.00	21.93	988.48
0126	P2	07/24/2012	R01	07/2012	384,890.51	4,800.80	17,858.83	18,067.89	9,067.07	615.65	27,750.61
0126	P3	07/24/2012	R01	07/2012	119,906.74	0.00	7,471.59	5,628.78	2,824.71	191.82	8,645.31
124	D1	07/09/2012	R01	07/2012	0.00	0.00	26,005.37	0.00	0.00	0.00	0.00
124	D1	07/24/2012	R02	07/2012	0.00	0.00	19,257.08	0.00	0.00	0.00	0.00
Grand Total					1,044,487.04	9,910.45	98,192.77	49,223.61	23,729.41	1,670.77	74,623.79

Do you want to open or save MonthTranSum_T_201207.xlsx from fortress.wa.gov?

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Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

10. Your report exported to Excel format will include 2 additional columns:

- Organization ID:** Assigned to you by DRS, specific to each individual employer
- Organization Name:** This is the name DRS has on file of your organization.

Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0807	EXAMPLE EMPLOYER	0126	P1	07/09/2012	R02	06/2012	14041.16	0	842.47	971.64	0	22.47	994.11
0807	EXAMPLE EMPLOYER	0126	P2	07/09/2012	R02	06/2012	391513.01	5109.65	18166.13	27092.89	0	626.26	27719.15
0807	EXAMPLE EMPLOYER	0126	P3	07/09/2012	R02	06/2012	120425.71	0	7768.71	8333.49	0	192.64	8526.13
0807	EXAMPLE EMPLOYER	0126	P1	07/24/2012	R01	07/2012	13709.91	0	822.59	966.55	0	21.93	988.48
0807	EXAMPLE EMPLOYER	0126	P2	07/24/2012	R01	07/2012	384890.51	4800.8	17858.83	27134.96	0	615.65	27750.61
0807	EXAMPLE EMPLOYER	0126	P3	07/24/2012	R01	07/2012	119906.74	0	7471.59	8453.49	0	191.82	8645.31
0807	EXAMPLE EMPLOYER	124	D1	07/09/2012	R01	07/2012	0	0	26005.37	0	0	0	0
0807	EXAMPLE EMPLOYER	124	D1	07/24/2012	R02	07/2012	0	0	19257.08	0	0	0	0

11. Save your Excel file, this will be the template for your reconciliation (Example: Fiscal Year 2013)

- Rename the tab as your Fiscal Year (example FY13)
- Make a copy of the data in the next tab and label as the month you ran (example: 0712)

Organization	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0807	RETIREMENT SYSTEMS DEPT OF	0126	P1	07/09/2012	R02	06/2012	14041.16	0	842.47	971.64	0	22.47	994.11
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/09/2012	R02	06/2012	396622.7	0	18166.13	27092.89	0	626.26	27719.15
0807	RETIREMENT SYSTEMS DEPT OF	0126	P3	07/09/2012	R02	06/2012	120425.7	0	7768.71	8333.49	0	192.64	8526.13
0807	RETIREMENT SYSTEMS DEPT OF	0126	P1	07/24/2012	R01	07/2012	13709.91	0	822.59	966.55	0	21.93	988.48
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/24/2012	R01	07/2012	389691.3	0	17858.83	27134.96	0	615.65	27750.61
0807	RETIREMENT SYSTEMS DEPT OF	0126	P3	07/24/2012	R01	07/2012	119906.7	0	7471.59	8453.49	0	191.82	8645.31
0807	RETIREMENT SYSTEMS DEPT OF	124	D1	07/09/2012	R01	07/2012	0	0	26005.37	0	0	0	0
0807	RETIREMENT SYSTEMS DEPT OF	124	D1	07/24/2012	R02	07/2012	0	0	19257.08	0	0	0	0

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

12. To run the next month, type the **MM/YYYY** of the new month in the **Period** field and click on **Get Report Data**

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Monthly Transmittal Summary

[My Services](#)
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[Exit](#)

Period Type: Process Date ▼ Period: (MM/YYYY) 08/2012 Get Report Data Export to Excel

13. Export your report to excel format by clicking on **Export to Excel**

14. Copy the monthly data to your Fiscal Year template:

- Copy the data to the FY tab below the previous month
- Copy the data into a new tab following the prior month and label by MMY

15. When you have completed running all 12 months in the fiscal year you should have 13 tabs in your worksheet:

- First tab is your cumulative fiscal year
- Following tabs (12) are your months included in the fiscal year (July-June)

16. Copy your cumulative fiscal year data into a new tab to the right of the fiscal year tab (this will be the tab you use to reconcile your employer contribution allocations by system plan to your transmittals processed by DRS, consider labeling this tab **by System Plan.**)

17. Your worksheet should now have the following 14 tabs:

<	>	FY13	by System Plan	0712	0812	0912	1012	1112	1212	0113	0213	0313	0413	0513	0613
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Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

18. Format your fiscal year data in the **by System Plan** tab to reconcile to your employer contribution allocation:
 - a. Sort data by **System Plan**
 - b. Insert 2 rows between each system plan
 - c. Total each column for the individual system plans
 - d. **Employer Contribution (A)** total should match your employer contribution allocation:
 - i. You will need to combine the totals in **Employer Contribution (A)** for the following Systems and Plans:
 1. PERS 2 and PERS 3 (PERS 2 + PERS 3 = Total)
 2. SERS 2 and SERS 3 (SERS 2 + SERS 3 = Total)
 3. TRS 2 and TRS 3 (TRS 2 + TRS 3 = Total)
 - e. **Plan 1 UAAL (B)** total should match the total in PERS 1 or TRS 1 Plan 1 UAAL in the Schedule of Employer Contribution Allocations:
 - i. PERS 1 UAAL: This total will match the combined total of your **Plan 1 UAAL (B)** amounts for plans:
 1. PERS 2 and 3
 2. SERS 2 and 3
 3. PSERS 2
 - ii. TRS 1 UAAL: This total will match the combined total of your **Plan 1 UAAL (B)** amounts for TRS plan 2 and 3
19. Recommended formatting:
 - a. Wrap text for your column headers
 - b. Accounting format for columns with dollar amounts
 - c. Top and double bottom border for column totals


Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/09/2012	R02	06/2012	396,622.66	-	18,166.13	18,039.87	9,053.02	626.26	27,719.15
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/24/2012	R01	07/2012	389,691.31	-	17,858.83	18,067.89	9,067.07	615.65	27,750.61
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	08/09/2012	R02	07/2012	393,319.08	-	17,992.63	18,203.25	9,135.00	620.27	27,958.52
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	08/23/2012	R01	08/2012	388,661.84	-	17,788.41	17,996.63	9,031.32	613.23	27,641.18
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	09/07/2012	R02	08/2012	388,933.83	-	17,840.94	18,049.77	9,057.98	615.04	27,722.79
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	09/24/2012	R01	09/2012	385,717.00	-	17,725.11	17,932.60	8,999.19	611.04	27,542.83
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	10/09/2012	R02	09/2012	385,232.62	-	17,725.30	17,932.78	8,999.28	611.05	27,543.11
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	10/24/2012	R01	10/2012	387,604.67	-	17,835.35	18,044.12	9,055.15	614.86	27,714.13
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	11/08/2012	R02	10/2012	399,413.10	-	18,383.24	18,598.43	9,333.32	633.76	28,565.51
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	11/21/2012	R01	11/2012	397,888.75	-	18,312.51	18,526.88	9,297.42	631.31	28,455.61
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	12/07/2012	R02	11/2012	402,892.83	-	18,544.69	18,761.76	9,415.29	639.33	28,816.38
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	12/21/2012	R01	12/2012	402,811.77	-	18,540.94	18,757.97	9,413.38	639.18	28,810.53
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	01/09/2013	R02	12/2012	401,375.07	-	18,474.27	18,690.51	9,379.53	636.90	28,706.94
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	01/24/2013	R01	01/2013	400,410.01	-	18,346.25	18,561.05	9,314.56	632.46	28,508.07
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	02/08/2013	R02	01/2013	403,942.13	-	18,486.75	18,703.18	9,385.88	637.31	28,726.37
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	02/22/2013	R01	02/2013	400,798.17	-	18,368.31	18,583.35	9,325.75	633.23	28,542.33
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	03/08/2013	R02	02/2013	401,489.54	-	18,379.89	18,595.05	9,331.63	633.63	28,560.31
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	03/22/2013	R01	03/2013	400,546.16	-	18,346.74	18,561.52	9,314.79	632.49	28,508.80
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	03/27/2013	C01	03/2013	(1,098.56)	-	(50.97)	(51.87)	(26.03)	(1.75)	(79.65)
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	04/09/2013	C02	03/2013	(161.63)	-	(7.50)	(7.64)	(3.83)	(0.25)	(11.72)
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	04/09/2013	R02	03/2013	397,493.15	-	18,207.24	18,420.36	9,243.96	627.69	28,292.01
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	04/24/2013	R01	04/2013	404,150.78	-	18,529.27	18,746.12	9,407.44	638.82	28,792.38
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	05/09/2013	R02	04/2013	403,834.94	-	18,496.42	18,712.90	9,390.77	637.68	28,741.35
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	05/23/2013	R01	05/2013	408,003.42	-	18,689.95	18,908.44	9,488.89	644.43	29,041.76
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	06/07/2013	R02	05/2013	405,813.69	-	18,601.96	18,819.66	9,444.34	641.31	28,905.31
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	06/24/2013	R01	06/2013	408,437.39	-	18,709.22	18,928.19	9,498.81	645.00	29,072.00
							9,553,823.72	-	438,291.88	443,082.80	222,353.88	15,109.93	680,546.61

Example of fiscal year 2013 transmittals received and processed for PERS Plan 2

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

20. When done using the applications, click the Exit link. You will see a pop-up window asking you to confirm that you want to exit. If you do, click OK. If you don't, click Cancel and you will return to the application.



Washington State Department of Retirement Systems
REPORTS

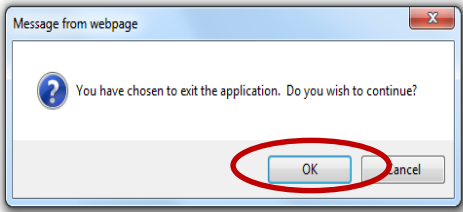
[My Services](#)
[Report List](#)
[Exit](#)

Report List

This is a list of reports available to you. Select the report you would like to view from the list. You may be prompted for additional input to properly display the information.

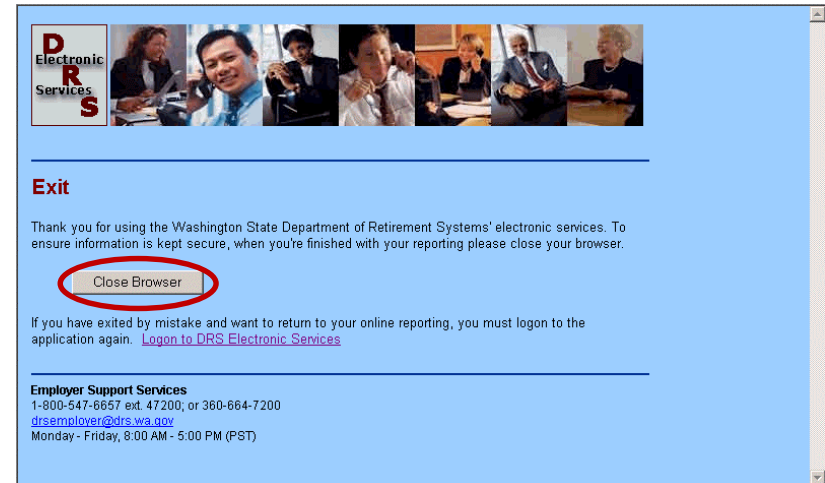
Organization: Retirement Systems Dept Of

Report
Select Monthly Transmittal Summary



Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

21. Use the Exit screen to finish logging off. When you're done working, you should close the browser window that is open on your computer. Doing so will protect data in the application and keep others from being able to access it through the Internet. To complete logging off, click the Close Browser button.



Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

Understanding the Employer and Nonemployer Allocation Schedules

Q1: How does an employer locate their proportionate share on the Employer and Nonemployer Allocation Schedules?

A. Each Employer's *Organization Name* and DRS *Organization Identification Number* is included in the allocation schedules. Employers are able to find their allocation percentages by right clicking within the schedule, click on the find option and enter your organization name or four digit Organization Identification Number. If your organization is included in the financial reporting of the state you will be listed under State of Washington. If your organization is not included in the financial reporting of the state you will be listed under All Other Employers.

Q2: Who is considered a Nonemployer in the allocation schedules?

A. Nonemployers are:

- Employers that contributed to PERS 2/3, SERS 2/3 or PSERS 2 contribute to the UAAL of PERS Plan 1. An employer is considered a Nonemployer of PERS Plan 1 if they had no employees in PERS Plan 1.
- Employers that contributed to TRS 2/3 contribute to the UAAL of TRS Plan 1, an employer is considered a Nonemployer of TRS Plan 1 if they had no employer contributions to TRS Plan 1
- State of Washington general fund contributions to LEOFF Plan 2
- State of Washington historical general fund contributions to LEOFF Plan 1

Q3: Why do employers have more than one allocation percentage?

A. Each cost-sharing multiple-employer plan administered by DRS has a separate allocation schedule:

- Public Employees' Retirement System (PERS) Plan 1
- Public Employees' Retirement System (PERS) Plans 2/3
- Teachers' Retirement System (TRS) Plan 1
- Teachers' Retirement System (TRS) Plans 2/3
- School Employees' Retirement System (SERS) plans 2/3
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1

Using DRS Electronic Services to verify your Employer Contribution Allocations (continued)

- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
- Public Safety Employees' Retirement System (PSERS) Plan 2

Employers will have a separate allocation percentage for each plan they contributed to for fiscal year 2013 and 2014. Plan 2 and 3 for PERS, SERS and TRS are combined as PERS 2/3, SERS 2/3 and TRS 2/3.

The Plan 1 UAAL employer contribution portion of PERS 2/3, SERS 2/3 and PSERS 2 has a combined allocation on the PERS Plan 1 allocation schedule under Plan 1 UAAL.

The Plan 1 UAAL employer contribution portion of TRS 2/3 has an allocation on the TRS Plan 1 allocation schedule under Plan 1 UAAL.

Q4: Why do some employers have allocation percentages in the LEOFF plan 1 Employer and Nonemployer Allocation Schedules when no employer contributions are currently collected for LEOFF plan 1?

A. Total allocation percentages are based on the total historical employer contributions to LEOFF Plan 1 (1971-2000). The State of Washington contributed 87.12% of LEOFF plan 1 employer contributions, all other employers contributed the remaining 12.88% of employer contributions.

The cumulative retirement benefit payments through the fiscal year were utilized to determine the employer allocation amounts and percentages listed under All Other Employers in the LEOFF Plan 1 Employer and Nonemployer Allocation Schedules for fiscal year 2013 and 2014.

The allocation method chosen by the plan reflects the projected long-term contribution effort based on historical data.

Employer Support Services
Washington State Department of Retirement Systems
1-800-547-6657 (Option 6, Option 2); or 360-664-7200